

## **Servicewide Key Messages for Tax Professionals January 2009**

Tax return preparers perform a vital function in assisting taxpayers in meeting their tax obligations. As a tax professional, you have a vested interest (as both a taxpayer and a tax preparer) in the protection of the integrity of the tax filing system. We are committed to providing tax professionals with the information and tools you need to prepare timely, accurate, and complete tax returns for their clients.

- Individual Retirement Arrangements
- Protect your identity by obtaining a Preparer Tax Identification Number (PTIN)
- IRS e-file Application
- Calendar for Small Businesses and Self-Employed, Publication 1518
- EITC Due Diligence Regulations
- E-File Assistance
- Report Wrongdoing by Preparers or IRS Employees
- Report Fraud, Waste, and Abuse
- Appeal a Tax Dispute
- Where's My Refund?

### **View Archived Key Messages:**

- [November 2008](#)
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### **Individual Retirement Arrangements**

Taxpayers may be able to decrease their gross taxable income by making deductible contributions to their traditional IRAs. Review the IRA Contribution and Deduction Limits for [2008](#) and [2009](#) for traditional and Roth IRAs on IRS.gov.

Remember to advise your clients they do not have to take required minimum distributions for 2009 from their IRAs and most employer sponsored retirement plans. For complete details, see our updated [FAQs on RMDs](#).

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### **Protect your identity by obtaining a Preparer Tax Identification Number (PTIN)**

Paid tax professionals may apply for a PTIN to use on returns they prepare for clients instead of using their Social Security number by completing and submitting [Form W-7P](#), Application for Preparer Tax Identification Number. If you use a PTIN, you will meet the requirement under IRC section 6109(a)(4) of furnishing your identifying number on returns you prepare. The PTIN cannot be used in place of the Employer Identification Number (EIN) of the tax preparation firm.

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### **IRS e-file Application**

Applicants can complete and submit [e-file applications online](#). Existing participants in IRS e-file can use it to update their applications. Principals of organizations can delegate e-Services authorities to other individuals by identifying them on their IRS e-file application.

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## **Calendar for Small Businesses and Self-Employed, Publication 1518**

The Tax Calendar for Small Businesses and Self-Employed, Publication 1518, Catalog Number 12350Z, is now available for [print](#). This 12-month wall calendar is filled with useful information on general business taxes, IRS and SSA customer assistance, electronic filing and paying options, retirement plans, business publications and forms, and common tax filing dates. Each page highlights different tax issues and tips that may be relevant to small business owners with room on each month to add notes, state tax dates, or business appointments that you, the tax professionals, can use to help keep your clients on track

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## **EITC Due Diligence Regulations**

In December 2008, new tax regulations were issued to provide additional guidance for the EITC due diligence “knowledge” requirement, setting a standard for its application and adding a documentation requirement. Learn more about due diligence and other technical information on [EITC Central](#).

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## **Have a question about e-Filing? Access phone representatives through the e-Help Desk:**

- [E-Help Desk](#) assistors are ready to respond to enrolled agents, reporting agents, electronic return originators, certified public accountants, software developers, and transmitters with non-account related questions and issues concerning e-products.
- The e-Help Desk's toll-free number is 1-866-255-0654. E-Help desk assistors support IRS e-File Individual and Business, EFTPS, CCR, and e-Services customers.
- Note: Callers who are outside of the 50 U.S. States and/or U.S. Territories should use the International phone number: 1-512-416-7750.

## **Hours of operation for the e-help enterprise are:**

### **Expanded Service:**

January 9 through April 17, 2009 (Peak)  
Monday through Friday 6:30 A.M. - 10:00 P.M. CST  
Saturdays January 10 through April 11, 2009 7:30 A.M. - 4:00 P.M. CST

### **Holidays:**

January 19, 2009, and February 16, 2009 6:30 A.M. – 10:00 P.M. CST  
April 15 (Due Date for Forms 1040) 6:30 A.M. – 11:00 P.M. CST

### **Core Hours (After April 17):**

Monday through Friday 6:30 A.M.- 6:00 P.M. Central Time

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## **Report Wrongdoing by Preparers or IRS Employees**

By act of Congress, the Treasury Inspector General for Tax Administration (TIGTA) is the sole agency

responsible for overseeing the IRS and for protecting the integrity of tax administration.

TIGTA investigates allegations of IRS employee misconduct and wrongdoing as well as external attempts to corrupt or impede the administration of internal revenue laws. External attempts to corrupt or impede the IRS include: taxpayers offering bribes to IRS employees to reduce their tax liabilities; the use of fraudulent IRS documentation to advance criminal activity; impersonation of the IRS (in person, telephonically, on documents or via the Internet); and, corruption of IRS programs or operations through procurement or contractor fraud.

TIGTA's efforts to protect the integrity of Federal tax administration also extend to investigations of impropriety in the tax preparer community. TIGTA investigations in this area primarily include the theft of remittances intended for the IRS, the theft of client refunds, the overstatement of qualifications on Form 2848 and the impersonation of the IRS including the misuse of Treasury Department names, symbols or emblems.

A vital component to the success of TIGTA's mission is the involvement of the Tax Professional community. Tax Professionals are the front line of defense against efforts to corrupt the integrity of tax administration. If you witness wrongdoing or have evidence of wrongdoing, contact one of [TIGTA's local offices](#) or [TIGTA's Complaint Hotline](#).

**Call TIGTA if:**

- You believe that an IRS employee is soliciting a bribe in exchange for preferred treatment of your client;
- You suspect an employee or fellow tax practitioner is violating the law by forging IRS documents;
- You believe a fellow tax practitioner is diverting clients' tax payments or stealing clients' refunds;
- You suspect a fellow practitioner is overstating his or her qualifications;
- Someone is impersonating an IRS employee; or
- A client or other individual threatens the IRS.

If after evaluation the complaint does not fall into TIGTA's area of investigative responsibility, it will be referred to the appropriate agency for information and/or action.

**For More Information About TIGTA**

TIGTA maintains a [public website](#) where tax practitioners and the general public can learn more about TIGTA's investigations and sign up to receive email alerts when new content is posted.

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**Appeal a Tax Dispute**

The Appeals mission is to settle tax disagreements without having to go to Court and a formal trial. Appeals is there to assist you if you do not agree with a tax decision. The [Office of Appeals](#) is independent of any other IRS office and provides a venue where disagreements concerning the application of tax law can be resolved on a fair and impartial basis. Visit the [Appeals Web page](#) to view information and videos about when to appeal, how to prepare and submit a request for an appeal, and descriptions of the Appeals process.

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**Where's My Refund?**

Point your clients to [Where's My Refund?](#) or [¿Dónde está mi reembolso?](#) on IRS.gov for quick, easy, and secure refund information. Your clients can access their refund information 72 hours after IRS

acknowledges receipt of their e-filed returns or three to four weeks after mailing paper returns.

Remind them to have a copy of their tax return handy to provide the following information:

- Their Social Security Number (or Individual Taxpayer Identification Number);
- Their filing status; and
- The exact whole dollar amount of their refund

Clients without Internet access can call IRS' Refund Hotline at 1-800-829-1954.

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